

Taxation statistics 2009–10

Table 2A: Partnership returns

Selected items, by broad industry², 2009–10 income year¹

Notes:

* The symbol 'n.a.' used in this publication means not applicable or not available.

* Totals may not equal the sum of components due to rounding.

* In order to meet privacy regulations, the following measures have been applied.

(a) Number indicators shown may have been rounded to the nearest multiple of 5.

(b) Statistics for some items may not be included in some tables.

1 The statistics for the 2009–10 income year were sourced from 2010 partnership income tax returns processed by 31 October 2011. The statistics are not necessarily complete. For further information, please refer to the 'Source of partnership statistics' section in the 'Partnerships' chapter of *Taxation statistics 2009–10*.

2 The industry groups are based on the Australian and New Zealand Industrial Classification (ANZSIC) 2006 Business Register codes.

3 'Investment income recipients' statistics, previously reported in *Taxation statistics 2005–06* and all other previous year editions, are now included in this category.

4 Includes partnerships that did not state their industry and those whose stated industry was unknown.

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Table 2A: Partnership returns

Selected items, by broad industry², 2009–10 income year¹

Business income, expense and reconciliation items	Number of partnerships	Gross payments where ABN not quoted - NPP	Assessable government industry payments - PP		
	no.	no.	\$	no.	\$
Agriculture, Forestry and Fishing	101,220	25	533,501	38,595	343,727,798
Mining	520	0	0	20	93,257
Manufacturing	13,085	25	3,816,955	170	2,243,087
Electricity, Gas, Water and Waste Services	770	5	90,000	10	66,283
Construction	58,670	40	111,082,259	455	1,901,211
Wholesale Trade	7,330	10	1,050,390	290	1,527,893
Retail Trade	27,945	50	5,940,612	250	1,584,944
Accommodation and Food Services	19,120	30	2,662,764	80	246,295
Transport, Postal and Warehousing	15,830	25	1,790,306	325	1,837,219
Information Media and Telecommunications	1,295	5	34,174	5	9,613
Financial and Insurance Services	4,085	5	864,413	20	60,275
Rental, Hiring and Real Estate Services ³	48,305	25	1,354,020	310	2,028,355
Professional, Scientific and Technical Services	15,545	45	3,995,452	80	321,654
Administrative and Support Services	13,355	40	1,913,015	35	167,126
Public Administration and Safety	580	5	108,738	5	10,336
Education and Training	2,555	15	910,254	5	32,693
Health Care and Social Assistance	4,310	5	565,763	15	151,485
Arts and Recreation Services	3,865	10	388,719	30	101,949
Other Services	18,140	20	2,395,209	160	800,548
Other ⁴	25,865	75	2,165,124	585	4,741,664
Total	382,400	445	141,661,668	41,435	361,653,685

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Table 2A: Partnership returns

Selected items, by broad industry², 2009–10 income year¹

Business income, expense and reconciliation items	Assessable government industry payments - NPP		Other business income - PP		Other business income - NPP	
	no.	\$	no.	\$	no.	\$
Agriculture, Forestry and Fishing	2,160	17,557,851	84,495	19,076,671,176	21,930	2,719,307,856
Mining	100	7,748,956	65	6,253,386	415	1,216,995,002
Manufacturing	555	5,528,981	695	288,750,658	11,905	21,715,191,135
Electricity, Gas, Water and Waste Services	155	779,439	40	4,116,007	710	5,216,394,767
Construction	3,445	27,807,082	2,205	107,557,855	52,180	21,714,465,201
Wholesale Trade	415	22,327,020	1,150	244,840,677	5,880	6,825,884,969
Retail Trade	895	30,881,487	1,130	118,688,608	25,625	21,942,277,084
Accommodation and Food Services	465	9,173,848	425	20,765,479	17,190	6,462,410,974
Transport, Postal and Warehousing	4,135	40,971,135	1,245	104,326,383	14,550	3,983,065,181
Information Media and Telecommunications	10	110,577	30	1,172,392	1,125	4,972,982,215
Financial and Insurance Services	20	869,313	155	23,118,524	2,235	1,659,628,536
Rental, Hiring and Real Estate Services ³	325	6,669,739	1,790	138,146,880	13,735	5,392,331,385
Professional, Scientific and Technical Services	155	12,534,217	425	32,567,475	13,865	17,420,207,313
Administrative and Support Services	355	2,624,573	270	14,801,184	12,620	1,988,232,977
Public Administration and Safety	10	26,816	15	169,900	510	209,121,063
Education and Training	40	810,062	60	2,618,074	2,370	304,309,269
Health Care and Social Assistance	140	55,705,213	75	7,613,570	3,970	3,324,174,765
Arts and Recreation Services	110	1,291,172	220	14,083,441	3,445	2,672,157,199
Other Services	925	6,290,255	595	41,632,927	16,885	3,814,746,186
Other ⁴	295	6,351,683	2,495	373,305,953	12,195	4,573,719,360
Total	14,710	256,059,419	97,580	20,621,200,549	233,335	138,127,602,437

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Table 2A: Partnership returns

Selected items, by broad industry², 2009–10 income year¹

Business income, expense and reconciliation items	Total business income - PP		Total business income - NPP		Total business income	
	no.	\$	no.	\$	no.	\$
Agriculture, Forestry and Fishing	84,945	19,423,809,270	22,010	2,737,529,168	93,370	22,161,338,438
Mining	65	6,346,643	420	1,224,748,958	445	1,231,095,601
Manufacturing	700	291,074,892	11,940	21,724,537,348	12,305	22,015,612,240
Electricity, Gas, Water and Waste Services	40	4,182,290	715	5,217,276,348	735	5,221,458,638
Construction	2,215	109,550,745	52,260	21,853,474,518	52,915	21,963,025,263
Wholesale Trade	1,155	254,191,056	5,890	6,849,262,379	6,740	7,103,453,435
Retail Trade	1,150	120,446,042	25,695	21,980,674,637	26,290	22,101,120,679
Accommodation and Food Services	430	21,528,890	17,230	6,474,247,586	17,425	6,495,776,476
Transport, Postal and Warehousing	1,250	106,476,419	14,580	4,025,826,622	15,000	4,132,303,041
Information Media and Telecommunications	35	1,243,025	1,125	4,973,147,901	1,145	4,974,390,926
Financial and Insurance Services	160	23,202,893	2,245	1,661,362,262	2,360	1,684,565,155
Rental, Hiring and Real Estate Services ³	1,795	140,180,734	13,780	5,400,404,842	15,140	5,540,585,576
Professional, Scientific and Technical Services	435	33,231,228	13,920	17,437,364,401	14,155	17,470,595,629
Administrative and Support Services	280	15,009,117	12,660	1,993,677,903	12,795	2,008,687,020
Public Administration and Safety	15	180,906	510	209,256,617	515	209,437,523
Education and Training	65	2,650,767	2,380	306,029,585	2,415	308,680,352
Health Care and Social Assistance	75	7,765,055	3,980	3,380,445,765	4,015	3,388,210,820
Arts and Recreation Services	220	14,185,390	3,455	2,673,839,422	3,595	2,688,024,812
Other Services	605	42,621,463	16,915	3,823,431,650	17,150	3,866,053,113
Other ⁴	2,525	379,657,534	12,270	4,582,463,334	14,405	4,962,120,868
Total	98,160	20,997,534,359	233,995	138,529,001,246	312,915	159,526,535,605

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Table 2A: Partnership returns

Selected items, by broad industry², 2009–10 income year¹

Business income, expense and reconciliation items	Contractor/subcontractor & commission expenses		Superannuation expenses		Cost of sales	
	no.	\$	no.	\$	no.	\$
Agriculture, Forestry and Fishing	34,160	668,447,471	18,550	90,986,606	60,800	2,815,229,873
Mining	100	281,514,241	80	6,151,993	140	211,228,867
Manufacturing	2,490	117,044,749	3,505	59,691,456	8,590	18,988,479,983
Electricity, Gas, Water and Waste Services	185	330,412,277	160	14,205,417	220	2,299,188,545
Construction	20,560	2,129,368,791	10,725	97,358,631	22,990	8,461,282,586
Wholesale Trade	1,205	66,809,545	1,740	42,151,379	5,160	4,783,543,988
Retail Trade	3,265	147,146,621	9,335	141,318,438	23,275	15,066,367,895
Accommodation and Food Services	1,775	56,039,828	6,515	77,875,728	13,575	2,447,222,815
Transport, Postal and Warehousing	3,115	242,013,103	2,665	34,563,706	2,900	641,899,187
Information Media and Telecommunications	255	35,817,618	120	18,099,028	445	176,337,428
Financial and Insurance Services	425	50,015,228	465	14,811,289	610	729,438,575
Rental, Hiring and Real Estate Services ³	2,010	100,524,444	1,470	31,376,784	3,435	1,808,312,341
Professional, Scientific and Technical Services	2,915	1,009,850,503	3,280	231,764,029	3,390	1,037,320,431
Administrative and Support Services	2,965	122,721,431	1,915	38,101,853	2,845	315,540,568
Public Administration and Safety	115	3,792,305	135	2,419,782	195	66,119,520
Education and Training	515	15,814,820	360	4,007,442	470	24,629,222
Health Care and Social Assistance	820	130,900,159	1,785	50,026,834	855	147,573,381
Arts and Recreation Services	870	1,248,600,500	610	6,731,765	1,155	105,016,928
Other Services	3,060	97,250,496	5,495	47,195,941	11,065	1,295,430,168
Other ⁴	2,270	440,615,503	1,660	24,721,449	5,935	1,811,648,424
Total	83,075	7,294,699,633	70,575	1,033,559,550	168,070	63,231,810,725

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Table 2A: Partnership returns

Selected items, by broad industry², 2009–10 income year¹

Business income, expense and reconciliation items	Bad debts		Lease expenses		Rent expenses	
	no.	\$	no.	\$	no.	\$
Agriculture, Forestry and Fishing	620	6,669,967	8,015	207,860,540	16,095	417,263,569
Mining	10	222,317	40	1,383,577	85	1,307,555
Manufacturing	600	6,550,794	810	12,464,316	4,880	157,138,798
Electricity, Gas, Water and Waste Services	45	920,867	60	20,826,581	165	6,101,237
Construction	1,230	11,508,885	2,175	35,547,794	5,150	78,223,417
Wholesale Trade	520	8,354,258	410	11,991,631	2,290	91,609,303
Retail Trade	925	7,225,444	1,855	20,635,590	15,790	841,618,270
Accommodation and Food Services	175	1,228,841	1,060	10,710,665	11,050	545,686,493
Transport, Postal and Warehousing	290	2,111,656	1,135	63,982,324	2,130	48,836,094
Information Media and Telecommunications	50	444,090	75	9,764,298	305	90,480,944
Financial and Insurance Services	60	10,668,769	160	2,471,634	575	24,811,890
Rental, Hiring and Real Estate Services ³	225	17,344,080	615	59,547,719	2,015	96,710,317
Professional, Scientific and Technical Services	1,410	111,651,591	1,015	34,599,851	3,980	269,201,929
Administrative and Support Services	285	1,349,994	585	6,015,669	1,705	39,054,253
Public Administration and Safety	40	142,141	30	300,126	135	2,784,629
Education and Training	45	74,383	110	851,016	845	15,430,561
Health Care and Social Assistance	145	1,653,655	410	11,130,124	2,085	116,205,692
Arts and Recreation Services	55	579,888	165	1,773,914	945	35,708,384
Other Services	830	2,869,457	1,080	7,717,650	8,040	188,555,274
Other ⁴	220	6,382,989	565	11,241,724	2,910	92,626,362
Total	7,765	197,954,066	20,380	530,816,743	81,170	3,159,354,971

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Table 2A: Partnership returns

Selected items, by broad industry², 2009–10 income year¹

Business income, expense and reconciliation items	Total interest expenses		Total royalty expenses		Depreciation expenses	
	no.	\$	no.	\$	no.	\$
Agriculture, Forestry and Fishing	60,325	2,187,485,443	835	5,791,326	90,375	2,182,685,728
Mining	240	6,065,803	40	40,536,958	405	49,575,792
Manufacturing	6,375	94,038,738	110	11,623,231	11,115	169,101,591
Electricity, Gas, Water and Waste Services	440	427,568,433	5	449,204	650	290,062,929
Construction	27,360	469,139,122	110	2,192,602	46,195	464,955,949
Wholesale Trade	3,540	67,406,373	60	5,485,588	5,760	87,747,623
Retail Trade	14,710	284,349,679	140	5,935,749	22,590	238,039,772
Accommodation and Food Services	9,340	196,152,064	180	10,418,393	15,435	210,519,459
Transport, Postal and Warehousing	9,135	219,649,261	50	1,157,045	13,380	315,100,282
Information Media and Telecommunications	330	52,391,760	40	1,011,866,831	920	371,454,671
Financial and Insurance Services	1,070	58,139,501	15	465,689	1,640	29,470,434
Rental, Hiring and Real Estate Services ³	8,550	754,580,472	60	2,024,533	11,665	277,634,698
Professional, Scientific and Technical Services	5,620	238,638,858	30	2,410,146	10,935	496,899,495
Administrative and Support Services	4,600	28,327,013	270	2,145,569	10,350	67,161,382
Public Administration and Safety	265	4,555,793	5	52,722	445	4,253,725
Education and Training	780	6,871,518	55	1,490,108	1,970	12,245,843
Health Care and Social Assistance	1,635	44,075,635	10	211,749	3,085	50,607,789
Arts and Recreation Services	1,255	13,709,051	60	2,878,695	2,900	31,826,967
Other Services	8,765	77,122,414	120	1,960,161	15,405	119,019,708
Other ⁴	5,245	176,766,512	60	1,204,729	10,480	130,861,566
Total	169,575	5,407,033,443	2,245	1,110,301,028	275,705	5,599,225,403

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Table 2A: Partnership returns

Selected items, by broad industry², 2009–10 income year¹

Business income, expense and reconciliation items	Motor vehicle expenses		Repairs and maintenance		All other expenses	
	no.	\$	no.	\$	no.	\$
Agriculture, Forestry and Fishing	70,545	444,802,692	83,110	1,340,506,582	95,440	11,327,610,476
Mining	290	5,849,579	300	22,186,701	475	191,039,888
Manufacturing	9,950	89,309,741	7,785	62,457,838	12,310	1,573,439,980
Electricity, Gas, Water and Waste Services	560	27,261,784	450	76,818,294	730	994,382,401
Construction	44,475	452,829,027	23,970	110,040,438	53,455	6,228,897,985
Wholesale Trade	5,135	69,980,850	3,980	39,209,288	6,805	1,235,463,117
Retail Trade	18,765	140,337,925	17,570	73,738,626	26,300	3,618,698,138
Accommodation and Food Services	11,540	57,827,834	13,585	97,412,811	17,480	2,206,061,439
Transport, Postal and Warehousing	11,050	350,131,660	7,700	115,543,921	14,805	1,500,562,189
Information Media and Telecommunications	640	4,037,828	455	32,626,405	1,180	3,188,885,425
Financial and Insurance Services	980	8,066,559	780	4,878,286	2,430	524,235,257
Rental, Hiring and Real Estate Services ³	5,770	51,613,993	7,645	80,351,676	15,020	2,175,759,963
Professional, Scientific and Technical Services	8,595	64,078,844	5,800	31,144,503	14,175	10,030,824,380
Administrative and Support Services	10,745	80,088,421	6,140	19,314,840	12,710	781,475,143
Public Administration and Safety	425	4,950,553	235	621,059	520	90,996,864
Education and Training	1,600	13,405,637	1,050	3,262,161	2,415	141,434,446
Health Care and Social Assistance	1,730	11,360,162	2,275	18,785,935	4,045	1,892,021,502
Arts and Recreation Services	2,250	14,566,305	1,900	10,841,307	3,620	670,819,419
Other Services	13,200	94,791,763	10,810	34,248,177	17,125	1,212,925,913
Other ⁴	8,200	55,355,012	6,270	46,035,692	14,240	1,409,372,827
Total	226,450	2,040,646,169	201,810	2,220,024,540	315,280	50,994,906,752

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Table 2A: Partnership returns

Selected items, by broad industry², 2009–10 income year¹

Business income, expense and reconciliation items	Total expenses		Income reconciliation adjustments		Expense reconciliation adjustments	
	no.	\$	no.	\$	no.	\$
Agriculture, Forestry and Fishing	97,245	21,715,765,134	8,465	-26,718,779	34,410	-537,363,816
Mining	490	817,063,271	40	3,285,636	130	-11,557,717
Manufacturing	12,520	21,341,976,993	950	4,334,488	3,400	-18,525,946
Electricity, Gas, Water and Waste Services	745	4,488,197,969	80	60,578,345	250	-484,953,555
Construction	54,440	18,542,107,506	3,280	219,205,236	13,685	-253,890,615
Wholesale Trade	6,915	6,515,005,634	475	2,746,446	1,950	-8,029,003
Retail Trade	26,625	20,587,231,137	1,280	2,745,944	7,165	19,690,105
Accommodation and Food Services	17,650	5,921,233,890	765	6,395,720	4,650	-14,704,025
Transport, Postal and Warehousing	15,125	3,535,624,882	965	45,755,091	3,895	-180,967,245
Information Media and Telecommunications	1,210	4,992,206,326	75	84,918,913	285	-83,224,975
Financial and Insurance Services	2,550	1,457,533,894	135	-21,107,314	610	25,162,317
Rental, Hiring and Real Estate Services ³	16,115	5,456,373,364	655	6,096,327	3,225	680,049,502
Professional, Scientific and Technical Services	14,460	13,558,497,676	1,490	7,819,258	4,485	213,963,599
Administrative and Support Services	12,890	1,501,303,014	530	11,605,099	2,540	-22,263,407
Public Administration and Safety	530	180,989,219	30	-193,094	130	2,538,333
Education and Training	2,450	239,545,627	110	-865,587	500	-1,254,861
Health Care and Social Assistance	4,080	2,480,983,632	270	-17,672,826	1,555	20,175,070
Arts and Recreation Services	3,675	2,143,055,223	130	3,450,780	785	-4,722,710
Other Services	17,315	3,179,303,697	1,130	1,084,729	4,700	-13,164,423
Other ⁴	15,250	4,206,858,241	515	11,970,274	2,545	-64,316,895
Total	322,280	142,860,856,329	21,365	405,434,686	90,895	-737,360,267

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Table 2A: Partnership returns

Selected items, by broad industry², 2009–10 income year¹

Business income, expense and reconciliation items	Net business profit - PP		Net business loss - PP		Net business profit - NPP	
	no.	\$	no.	\$	no.	\$
Agriculture, Forestry and Fishing	37,305	2,314,068,725	51,435	-2,755,598,310	16,470	552,762,262
Mining	25	879,850	50	-1,645,648	290	409,469,290
Manufacturing	250	11,347,570	525	-24,486,051	9,635	749,084,885
Electricity, Gas, Water and Waste Services	15	279,583	30	-2,417,503	575	459,585,825
Construction	745	14,564,100	1,795	-45,137,585	45,555	3,949,862,931
Wholesale Trade	485	24,577,241	730	-29,273,949	4,425	582,805,037
Retail Trade	420	13,788,164	840	-24,391,750	19,045	1,740,522,070
Accommodation and Food Services	135	2,577,040	350	-11,271,269	12,460	747,754,070
Transport, Postal and Warehousing	430	10,738,722	935	-33,105,575	12,120	675,910,125
Information Media and Telecommunications	10	308,983	25	-776,807	755	339,940,837
Financial and Insurance Services	50	1,857,388	160	-8,592,194	1,630	283,562,534
Rental, Hiring and Real Estate Services ³	540	14,806,752	1,475	-64,382,258	9,400	1,388,326,537
Professional, Scientific and Technical Services	150	5,757,069	330	-10,750,811	11,535	4,939,937,255
Administrative and Support Services	115	1,818,177	205	-6,650,939	11,030	525,167,847
Public Administration and Safety	5	11,317	15	-423,676	425	35,726,898
Education and Training	15	181,086	50	-1,800,576	1,850	78,039,757
Health Care and Social Assistance	20	626,003	75	-3,132,215	3,345	985,508,143
Arts and Recreation Services	65	1,005,013	175	-5,361,723	2,345	580,947,869
Other Services	200	5,283,448	480	-14,041,572	14,015	736,976,762
Other ⁴	975	46,836,992	1,895	-70,626,557	8,110	610,572,045
Total	41,945	2,471,313,223	61,580	-3,113,866,968	185,005	20,372,462,979

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Table 2A: Partnership returns

Selected items, by broad industry², 2009–10 income year¹

Business income, expense and reconciliation items	Net business loss - NPP		Total net business income or loss	
	no.	\$	no.	\$
Agriculture, Forestry and Fishing	5,605	-208,770,892	96,750	-97,464,318
Mining	155	-4,940,063	470	403,763,429
Manufacturing	2,405	-72,645,488	12,440	663,300,916
Electricity, Gas, Water and Waste Services	145	-248,545,734	740	208,902,171
Construction	7,750	-748,652,028	54,020	3,170,656,664
Wholesale Trade	1,540	-38,422,814	6,855	539,687,936
Retail Trade	6,825	-193,317,086	26,505	1,536,806,330
Accommodation and Food Services	4,930	-173,435,192	17,590	565,686,044
Transport, Postal and Warehousing	2,505	-192,266,328	15,070	461,296,938
Information Media and Telecommunications	430	-9,950,055	1,200	333,179,247
Financial and Insurance Services	760	-60,867,871	2,550	215,959,857
Rental, Hiring and Real Estate Services ³	5,130	-558,806,688	16,040	779,944,343
Professional, Scientific and Technical Services	2,570	-556,932,426	14,355	4,377,985,238
Administrative and Support Services	1,630	-24,798,414	12,805	495,536,671
Public Administration and Safety	90	-4,765,124	525	30,549,415
Education and Training	545	-9,720,774	2,430	66,698,263
Health Care and Social Assistance	670	-72,895,205	4,060	910,106,726
Arts and Recreation Services	1,170	-33,094,595	3,655	543,496,564
Other Services	2,915	-52,448,590	17,185	675,787,843
Other ⁴	4,500	-191,397,696	15,035	395,407,267
Total	52,275	-3,456,673,063	320,275	16,277,287,544